

Personal Property Tax Reduction for Loudoun County Volunteers and Auxiliary Members
2009 Previously Qualified Vehicle List for Personal Property Tax Reduction
(For Use by Presidents or Chiefs Only)

Attached is the *2009 Previously Qualified Vehicle List for Personal Property Tax Reduction* which lists all volunteer and auxiliary member vehicles that qualified for the personal property tax reduction in 2009. The volunteer and auxiliary members appear on separate lists. Detailed instructions for completing this form are listed below. For additional information concerning the Loudoun County Volunteer/Auxiliary Member personal property tax reduction, please contact the Personal Property division of the Office of the Commissioner of the Revenue by e-mail at ppdcor@loudoun.gov or by phone at 703-777-0260.

Beth Shenk
Deputy Commissioner of the Revenue
Personal Property Tax and Tax Relief

INSTRUCTIONS TO PRESIDENTS AND CHIEFS

1. DO NOT RECREATE OR SUBSTITUTE ANY OTHER LIST FOR THE 2009 PREVIOUSLY QUALIFIED VEHICLE LIST FOR PERSONAL PROPERTY TAX REDUCTION YOU HAVE RECEIVED. THE ORIGINAL LIST MUST BE RETURNED TO THE COMMISSIONER OF THE REVENUE'S OFFICE. SUBSTITUTE LISTS WILL NOT BE CONSIDERED A TIMELY FILING.

2. Verify that the names on the list(s) were volunteer members for the period 11/1/2008 through 10/31/2009, or auxiliary members active for the period 1/1/2009 through 12/31/2009 in the respective company. If the volunteer was terminated prior to 11/1/2009 or the auxiliary member was terminated prior to 1/1/2010, please enter a check mark in **SECTION A** on the *2009 Previously Qualified Vehicle List for Personal Property Tax Reduction*.

3. If a volunteer or auxiliary member is not on the list, please instruct the volunteer or auxiliary member to complete the *Loudoun County Volunteer/Auxiliary Member Request for Personal Property Tax Reduction* form (available online at www.loudoun.gov/vehicle-forms) and submit it to the Commissioner of the Revenue's office by January 31, 2010. **NOTE:** The Fire and Rescue President/Chief must sign this form.

4. Verify that the vehicle listed for each volunteer is used by the volunteer or auxiliary member in performing duties as a volunteer in Loudoun County. If the person is an auxiliary member, verify that the vehicle is regularly used to perform duties for the rescue squad or fire department. If you are unable to verify the vehicle information, please enter a check mark in **SECTION B** on the *2009 Previously Qualified Vehicle List for Personal Property Tax Reduction*.

5. If the volunteer or auxiliary member no longer owns the vehicle listed or would like to request an alternate vehicle receive the personal property tax reduction (i.e., the vehicle that qualified in 2009 will no longer receive the personal property tax reduction), please enter a check mark in **SECTION B** on the *2009 Previously Qualified Vehicle List for Personal Property Tax Reduction*, instruct the volunteer or auxiliary member to complete the *Loudoun County Volunteer/Auxiliary Member Request for Personal Property Tax Reduction* form (available online at www.loudoun.gov/vehicle-forms) and submit the signed form to the Commissioner of the Revenue's office by January 31, 2010. **NOTE:** The Fire and Rescue President/Chief must sign this form.

6. If the *2009 Previously Qualified Vehicle List for Personal Property Tax Reduction* is more than one page, please initial the bottom right corner of all pages where indicated, except the last page. Sign and date the last page and return all pages by **January 31, 2010** to:

Attention: Debbie Boston	Attention: Debbie Boston
Commissioner of the Revenue	Commissioner of the Revenue
P.O. Box 8000	Personal Property Division
Leesburg, VA 20177-9804	MSC 32

A confirmation e-mail will be sent by the Commissioner of the Revenue's Office to the Fire-Rescue President/Chief when the *2009 Previously Qualified Vehicle List for Personal Property Tax Reduction* is received.

**2009 Loudoun County Volunteer and Auxiliary Member
Schedule for Personal Property Tax Reduction Requests**

Deadline	Responsible Party	Event
11/02/09	Commissioner of the Revenue (COR)	Sends List (grouped by company or Sheriff's Auxiliary) of Previously Qualified Vehicles to President/Chief/Sheriff for Certification
11/18-19/2009	Volunteer/Auxiliary Member	Submits Point Information to Fire & Rescue (F & R) Points Coordinator or Sheriff
12/01/09	F & R Points Coordinator	Submits Point Information to F & R Commission
12/04/09	F & R Commission	Submits Point Information to Financial Services
Early January	COR	Mails 2010 Personal Property Tax Declarations to Taxpayers
01/15/10	Volunteer/Auxiliary Member	Suggested deadline for Personal Property Tax Reduction form to be submitted to President/Chief/Sheriff for signature
01/31/10	Volunteer/Auxiliary Member	Submits previously qualified vehicle listing and Request for Personal Property Tax Reduction Form to COR. This information MUST be received in the COR Office by close of business 1/31/2010.
03/03/10	COR	Codes New or Replacement Vehicle Accounts
03/10/10	COR	Prepares 2010 Assessments
03/17/10	COR	Sends qualifying volunteer information to Incorporated Towns
Late March/Early April w/in 60 days of replacement of vehicle that qualified on 1/1/10	Treasurer Volunteer Only	Mails 1st Half 2010 Tax Bills Submits Loudoun County Volunteer/Auxiliary Member Request for Personal Property Tax Reduction Form for President's/Chiefs Signature.

Source: Loudoun County Commissioner of the Revenue

Revised: October 21, 2009

MEMORANDUM
OFFICE OF THE COMMISSIONER OF THE REVENUE
LOUDOUN COUNTY, VIRGINIA

SUBJECT: Personal Property Tax Reduction for Loudoun County Volunteers and Auxiliary Members

TO: Fire-Rescue Company Presidents and Chiefs
Fire-Rescue Retirement Point Coordinators

CC: Joseph E. Pozzo, Chief of Fire, Rescue, and Emergency Management
Doug Rambo, Chairman, Fire and Rescue Commission
Karen McQuaid, Volunteer Program Manager
Robert S. Wertz, Jr., Commissioner of the Revenue

FROM: Beth Shenk, Deputy Commissioner of the Revenue, Personal Property Tax and Tax Relief

DATE: November 2, 2009

This memo contains information concerning the process for certifying volunteer and auxiliary member vehicles for personal property tax exemption. The following documents are contained in this packet:

1. Loudoun County Volunteer Fire-Rescue Company and Fire-Rescue Auxiliary Schedule for Personal Property Tax Reduction Requests – Outlines tasks, deadlines and parties responsible for each task.
2. 2009 Previously Qualified Vehicle List for Personal Property Tax Reduction – Lists all volunteer and auxiliary member vehicles that qualified for volunteer and auxiliary member reduced personal property tax rate in 2009. The Office of the Commissioner of the Revenue will send each Volunteer Fire-Rescue Company Chief and/or President a list of previously qualified members and vehicles for his/her respective Company by November 2, 2009 via e-mail and hard copy. Volunteers and Auxiliary members are on separate lists. Please sign and date the last page and return all pages by **January 31, 2010** to:

Attention: Debbie Boston Commissioner of the Revenue P.O. Box 8000 Leesburg, VA 20177-9804	or by inter-office mail to	Attention: Debbie Boston Commissioner of the Revenue Personal Property Division MSC 32
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3. Loudoun County Volunteer/Auxiliary Member Request for Personal Property Tax Reduction Form – This form is used to change/replace a vehicle which had previously qualified for the personal property tax reduction in 2009. This form may also be used by new or previously non-qualified volunteers or auxiliary members that are not listed on the *2009 Previously Qualified Vehicle List for Personal Property Tax Reduction* to request the personal property tax reduction. The form is available online at www.loudoun.gov/vehicle-forms. Copies of the form are also available in the Commissioner of the Revenue's Leesburg and Sterling offices.
4. Loudoun County Fire Department Identification (FDID) Numbers – List of FDID numbers to be used when completing the *Loudoun County Volunteer/Auxiliary Member Request for Personal Property Tax Reduction Form*.
5. The 2010 Loudoun County Personal Property Tax Declaration (not available at this time) – Form sent by the Commissioner of the Revenue in the beginning of January to all volunteer or auxiliary members who had a previously qualifying vehicle in 2009. The form is used to report mailing address changes, the move or sale of a vehicle, vehicle mileage, and/or a change in the vehicle use. To claim a new vehicle or request that an alternate vehicle receive the personal property tax reduction, complete the request for personal property tax reduction form by January 31, 2010. This form is available on our website at www.loudoun.gov/vehicle-forms or in both our Leesburg and Sterling offices.

For additional information concerning the Loudoun County Volunteer/Auxiliary Member personal property tax reduction, please contact the Personal Property division of the Office of the Commissioner of the Revenue by e-mail at ppdcor@loudoun.gov or by phone at 703-777-0260.

**LOUDOUN COUNTY VOLUNTEER/AUXILIARY MEMBER
REQUEST FOR PERSONAL PROPERTY TAX REDUCTION**

Mailing Address:
Commissioner of the Revenue
P.O. Box 8000
Leesburg, VA 20177-9804

Inter-Office Mailing Address:
Commissioner of the Revenue
Personal Property Division
MSC 32

General Information: This form is only to be used by active volunteer or auxiliary members of the Loudoun County Fire, Rescue, and Emergency Management department, or the Loudoun County Sheriff's Auxiliary to request a personal property tax reduction on one motor vehicle (i.e., car, truck or motorcycle).

This form must be submitted to the Commissioner of the Revenue by the volunteer or auxiliary member by January 31 or within 60 days of replacement of a previously qualified vehicle (Fire and Rescue volunteers only). **Do not use this form to re-certify a vehicle that qualified last year.**

Section A – Volunteer or Auxiliary Member Information

Please check one box per line.

1 ☐ New OR ☐ Existing
2 ☐ Volunteer OR ☐ Auxiliary Member
3 ☐ Fire & Rescue FDID ☐☐☐☐☐☐ OR ☐ Deputy Sheriff

Property Owner: _____ Social Security Number: ☐☐☐-☐☐-☐☐☐☐☐

Co-Owner: _____ Social Security Number: ☐☐☐-☐☐-☐☐☐☐☐

Daytime Phone Number: ☐☐☐-☐☐☐-☐☐☐☐☐☐

Mailing Address: _____

Code of Virginia § 58.1-3017 permits localities to require disclosure of social security numbers for any purpose relating to local taxes administered by the Commissioner of the Revenue.

Section B – Vehicle to Receive Reduction

Date Acquired: ____/____/____
MM/DD/YYYY

Personal Property Account Number: ☐☐☐☐☐☐☐☐☐☐
(Available on Tax Bill or Declaration)

Year: ☐☐☐☐ Make: _____ Model: _____

Vehicle Identification Number (VIN): ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Virginia Title Number: ☐☐☐☐☐☐☐☐ License Plate Number: ☐☐☐☐☐☐☐☐

Fire & Rescue Volunteers: If the vehicle that qualified for tax reduction on January 1 was replaced with another vehicle within 60 days of disposal of original qualified vehicle, please complete section B & C. **NOTE:** Code of Virginia §§ 58.1-3506.15 and 31 state that once a vehicle has been selected to receive the personal property tax reduction, **auxiliary members cannot** select another vehicle until January 1 the following year.

Section C – Original Qualified Vehicle on January 1 that was Replaced

Date Sold: ____/____/____
MM/DD/YYYY

Personal Property Account Number: ☐☐☐☐☐☐☐☐☐☐
(Available on Tax Bill or Declaration)

(Must be within 60 days of Acquisition of Replacement Vehicle described in Section B)

Year: ☐☐☐☐ Make: _____ Model: _____

Vehicle Identification Number (VIN): ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Virginia Title Number: ☐☐☐☐☐☐☐☐ License Plate Number: ☐☐☐☐☐☐☐☐

We hereby acknowledge that the vehicle in Section B above is used by the person in Section A in performing duties as a volunteer or auxiliary member in Loudoun County. If the person in Section A is an auxiliary member, we hereby acknowledge that the vehicle in Section B is regularly used to perform duties for the rescue squad or fire department or used more than any other vehicle to perform auxiliary deputy sheriff duties.

Volunteer's/Auxiliary Member's Signature _____

Date _____

President / Chief / Sheriff _____

Date _____

Revised: 10/22/2009

Qualifications for Personal Property Tax Reduction

Virginia Code § 58.1 – 3506 A, permits Loudoun County to separately classify, for tangible personal property tax purposes, motor vehicles owned or leased by volunteers and auxiliary members. The following are the qualifications for Loudoun County's personal property tax reduction for volunteers and auxiliary members:

Criteria	Fire and Rescue		Deputy Sheriff
	Volunteers	Auxiliary Members	Auxiliary Members
1. Vehicle Types	Car, Truck or Motorcycle	Car, Truck or Motorcycle	Car, Truck or Motorcycle
2. Vehicle Ownership	The vehicle must be owned or leased by a volunteer who is responsible for the payment of property taxes on the vehicle. The vehicle must be registered to a person or leasing company; it cannot be registered to a business.	The vehicle must be owned or leased by a volunteer who is responsible for the payment of property taxes on the vehicle. The vehicle must be registered to a person or leasing company; it cannot be registered to a business.	The vehicle must be owned or leased by a volunteer who is responsible for the payment of property taxes on the vehicle. The vehicle must be registered to a person or leasing company; it cannot be registered to a business.
3. Vehicle Use	There are no vehicle use requirements for fire and rescue volunteer vehicles.	Vehicle must be regularly used to perform duties for the rescue squad or fire department.	Vehicle must be regularly used to respond to auxiliary deputy sheriff duties. The vehicle must be used for such purposes more than any other vehicle.
4. Filing for new or previously non-qualified members only	Request for Personal Property Tax Reduction form signed by the Volunteer member and the President or Chief must be submitted to the Commissioner of the Revenue annually by January 31. The Commissioner may accept forms after this date for good cause if not the fault of the member.	Request for Personal Property Tax Reduction form signed by the Auxiliary member and the President or Chief must be submitted to the Commissioner of the Revenue annually by January 31. The Commissioner may accept forms after this date for good cause if not the fault of the member.	Request for Personal Property Tax Reduction form signed by the Deputy Sheriff Auxiliary member and the Sheriff must be submitted to the Commissioner of the Revenue annually by January 31. The Commissioner may accept forms after this date for good cause if not the fault of the member.
5. Replacement Vehicles	If the vehicle that qualified for the personal property tax reduction on January 1 of the tax year is replaced with another vehicle within 60 days of disposal of the previously qualified vehicle, the volunteer may choose to receive the personal property tax reduction on the replacement vehicle.	Once a vehicle has been selected to receive the personal property tax reduction, another vehicle cannot be selected until January 1 the following year.	Once a vehicle has been selected to receive the personal property tax reduction, another vehicle cannot be selected until January 1 the following year.

Instructions

- To claim a new vehicle or request that an alternate vehicle receive the personal property tax reduction (i.e., the vehicle that qualified last year will no longer receive the personal property tax reduction), please complete Sections A & B on the front of this form. **Do not use this form to re-certify a vehicle that qualified last year.**
- Fire & Rescue Volunteers must complete Section C only if replacing a previously qualified vehicle within 60 days. Auxiliary members may not make a vehicle change until January 1.
- To meet the January 31 state-mandated deadline, it is suggested that the forms be submitted by the volunteer or auxiliary member to his or her Company President, Chief or Sheriff by January 15 for their signature. Volunteers replacing a vehicle must have his or her Company President, Chief or Sheriff sign this form and submit it to the Commissioner of the Revenue within 60 days of vehicle replacement.
- Lessees must submit a copy of their lease agreement specifying that the lessee is responsible for the payment of personal property taxes on the vehicle. The lease should be submitted with the original request for reduction.

Leased Vehicles

Volunteers or auxiliary members who lease a vehicle may be able to receive a reduction on their personal property tax if they meet all necessary requirements. In addition to submitting the Point Record and the Request for Personal Property Reduction, volunteers and auxiliary members who lease a vehicle must submit a copy of their lease agreement which specifies that the lessee is responsible for the payment of personal property taxes on the vehicle. The lease should be submitted with the original request for reduction.

Replacement Vehicles (Fire & Rescue Volunteers Only)

If a volunteer sells or re-titles (due to divorce, death, etc.) the vehicle which qualified for a reduction on January 1, he or she must submit a Request for Personal Property Tax Reduction form within 60 days of replacing of the originally qualifying vehicle. The Request for Personal Property Tax Reduction must be signed by the Company President, or Chief. The reduced tax rate can only be applied to a replacement vehicle when the original qualifying vehicle is sold or disposed of and ownership transferred to another individual, firm or business.

Local Motor Vehicle License (Loudoun County Decal)

Volunteers or auxiliary members, who live in Loudoun County outside an incorporated town, may be eligible for one free decal per year. Each July, the Treasurer's office mails free decals to qualified volunteers and auxiliary members. Additionally, inactive volunteer or auxiliary members who have attained 10 years of service may qualify to receive one free decal. Those volunteers or auxiliary members must request a free decal from the Treasurer's Office. Volunteers or auxiliary members who garage or park vehicles within incorporated town limits should contact their respective town office to determine whether town personal property tax reductions or decal fee exemptions apply.

Revised: 10/22/2009